Income tax benefits to parents/guardians of Physically Handicapped/Disabled Dependents

4552. SHRI P. SOUNDARARAJAN: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the tax benefit's available to the parents and guardians of the physically handicapped and disabled dependents have since been rationalised as per the budget proposals for the year 1998-99; if so, the details thereof;

(b) whether it is also a fact that this provision shall come into effect from the next year, i.e., 1999-2000; if so, the reasons therefor; and

(c) whether Government, in view of the hardships being faced by such parents and guardians, consider making this relief measure applicable w.e.f. 1st April, 1998 instead of from 1st April, 1999?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI R. JANARTHANAM): (a) Yes, Sir. Under the present section 80-DD of the Income-tax Act, deduction in respect of medical treatment etc. of handicapped dependents is available upto a limit of Rs. 15,000 to their parents and guardians. Another section 80-DDA presently allows deduction in respect of deposits made for maintenance of handicapped dependent upto Rs. 20,000/-.

To allow flexibility as regards spending or depositing such amounts by the parents and guardians of handicapped dependents, these two sections are proposed to be merged into one composite section by the Finance Bill, 1998. The overall limit for deduction has also been raised to Rs. 40,000/-. This will enable the parents or guardians to get the deduction from income of the amounts spent upto Rs. 40,000/- either on the medical treatment or on deposits for maintenance of their handicapped dependents.

(b) No, Sir. Provisions of section 80-DD and 80-DDA already exist in the statute. However, the new modified composite provision shall come into force with effect from Assessment Year, 1999-2000 and will be applicable to the amounts spent or deposited during financial year, 1998-99 i.e. the current financial year.

(c) In view of (b) above, does not arise.

Financial help of films in regional languages

4553. SHRI RAHASBIHARI BARIK: Will the Minister of INFORMATION AND BROADCASTING be pleased to state:

(a) whether Government gave financial help for making regional films for big screen, Telefilm, Video-cassettes etc. during each of the last three years;

(b) if so, the details thereof, language-wise; and

(c) the role of the NFDC in making and helping the films in regional languages?

THE MINISTER OF INFORMATION AND BROADCASTING (SHRIMATI SUSHMA SWARAJ): (a) to (c) National Film Development Corporation Ltd (NFDC) is a development body which has been giving financial assistance for production of feature films in regional languages under its various schemes. The NFDC does not extend financial assistance for the production of video cassettes. The details of the regional films produced during the last three years are given in the statement.

Statement

Language-wise list of films produced/ financed during last three years by NFDC (1995-96 to 1997-98)

Hindi

Rui Ka Bojh
Bandh Jharokhen
Sundari
Char Adhyay